

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF EPWORTH, IOWA

DUE: December 1, 2013

16203101000000
City of Epworth
191 Jacoby Dr E.
Epworth, IA 52045

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	490,404		490,404	489,144
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	490,404		490,404	489,144
Delinquent property taxes	0		0	
TIF revenues	70,067		70,067	71,452
Other city taxes	248,164	0	248,164	213,012
Licenses and permits	2,487	0	2,487	1,935
Use of money and property	14,581	2,108	16,689	10,800
Intergovernmental	335,740	0	335,740	320,000
Charges for fees and service	88,618	417,584	506,202	492,000
Special assessments	12,242	0	12,242	3,663
Miscellaneous	58,080	107,309	165,389	38,400
Other financing sources	70,067	116,148	186,215	221,452
Total revenues and other sources	1,390,450	643,149	2,033,599	1,861,858
Expenditures and Other Financing Uses				
Public safety	183,317	0	183,317	195,739
Public works	275,324	0	275,324	303,888
Health and social services	0	0	0	0
Culture and recreation	109,949	0	109,949	114,197
Community and economic development	10,282	0	10,282	17,600
General government	89,761	0	89,761	93,757
Debt service	280,961	0	280,961	280,970
Capital projects	93,189	0	93,189	197,000
Total governmental activities expenditures	1,042,783	0	1,042,783	1,203,151
Business type activities	0	511,181	511,181	722,698
Total ALL expenditures	1,042,783	511,181	1,553,964	1,925,849
Other financing uses, including transfers out	70,067	0	70,067	71,452
Total ALL expenditures/And other financing uses	1,112,850	511,181	1,624,031	1,997,301
Excess revenues and other sources over (Under) Expenditures/And other financing uses	277,600	131,968	409,568	-135,443
Beginning fund balance July 1, 2012	807,038	307,612	1,114,650	1,114,650
Ending fund balance June 30, 2013	1,084,638	439,580	1,524,218	979,207
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 1,250,000	Other long-term debt	\$ 0	
Revenue debt	\$ 782,867	Short-term debt	\$ 166,672	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 4,356,120	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		09/25/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Janet Berger, CMC, ICMFO		563	876-3320	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	319,335			171,069			490,404			490,404	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	319,335	0		171,069	0	0	490,404		T01	490,404	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	319,335	0		171,069	0	0	490,404			490,404	6
7	TIF revenues			70,067				70,067		T01	70,067	7
8	Other city taxes											
8	Utility tax replacement excise taxes	2,369			1,200			3,569		T15	3,569	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	9,534						9,534		T15	9,534	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	920			477			1,397		T19	1,397	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	116,832	116,832					233,664		T09	233,664	14
15	TOTAL OTHER CITY TAXES	129,655	116,832	0	1,677	0	0	248,164	0		248,164	15
16	Section B - LICENSES AND PERMITS	2,487						2,487		T29	2,487	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	5,115			461	10		5,586	2,108	U20	7,694	18
19	Rents and royalties	8,995						8,995		U40	8,995	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	14,110	0	0	461	10	0	14,581	2,108		16,689	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	63,035						63,035		B89	63,035	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	63,035	0	0	0	0	0	63,035	0		63,035	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		178,125					178,125		C46	178,125	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	72,492						72,492		C89	72,492	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	72,492	178,125	0	0	0	0	250,617	0		250,617	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	22,088						22,088		D89	22,088	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	22,088	0	0	0	0	0	22,088	0		22,088	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	157,615	178,125	0	0	0	0	335,740	0		335,740	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	160,788	A91	160,788	73
74	Sewer							0	256,796	A8Ø	256,796	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	78,018						78,018		A81	78,018	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,410						1,410		A89	1,410	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	7,440						7,440		A61	7,440	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	passport agent fee	1,750						1,750			1,750	103
104	TOTAL CHARGES FOR SERVICE	88,618	0	0	0	0	0	88,618	417,584		506,202	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,287			10,955			12,242		U01	12,242	106
107	Section G - MISCELLANEOUS											107
108	Contributions	7,650						7,650	86,000	U99	93,650	108
109	Deposits and sales/fuel tax refunds	8,434						8,434	2,100	U99	10,534	109
110	Sale of property and merchandise	10,820						10,820		U11	10,820	110
111	Fines	4,323						4,323		U30	4,323	111
112	Internal service charges	1,494						1,494		NR	1,494	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	reimbursements	4,592						4,592	10,202		14,794	114
115	sales tax	11,836						11,836			11,836	115
116	zoning fees	175						175			175	116
117	misc. revenue	2,838						2,838	771		3,609	117
118	penalty & surcharge fees	5,918						5,918	2,236		8,154	118
119	connection fees							0	6,000		6,000	119
120	TOTAL MISCELLANEOUS	58,080	0	0	0	0	0	58,080	107,309		165,389	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF EPWORTH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	771,187	294,957	70,067	184,162	10	0	1,320,383	527,001		1,847,384	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	116,148	NR	116,148	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0			0	127
128	Internal TIF loans and transfers in				70,067			70,067			70,067	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	70,067	0	0	70,067	116,148		186,215	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	771,187	294,957	70,067	254,229	10	0	1,390,450	643,149		2,033,599	132
133												133
134	Beginning fund balance July 1, 2012	342,528	350,937		72,573	41,000		807,038	307,612		1,114,650	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,113,715	645,894	70,067	326,802	41,010	0	2,197,488	950,761		3,148,249	136
137												137
138												138
139												139
140												140
141												141
142												142
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154												154
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156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	88,025						88,025		E62	88,025	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,520						1,520		E89	1,520	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	60,772						60,772		E24	60,772	13
14	Purchase of land and equipment	33,000						33,000		G24	33,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	183,317	0	0	0	0	0	183,317			183,317	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		25,065					25,065		E44	25,065	42
43	Purchase of land and equipment		52,939					52,939		G44	52,939	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		15,337					15,337		E44	15,337	48
49	Traffic control safety — Current operation		2,211					2,211		E44	2,211	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		27,409					27,409		E44	27,409	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation		2,913					2,913		E44	2,913	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		3,488					3,488		E81	3,488	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	74,164						74,164		E81	74,164	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	61,053						61,053		E89	61,053	65
66	Purchase of land and equipment	10,745						10,745		G89	10,745	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	145,962	129,362	0	0	0	0	275,324			275,324	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
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108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	44,498						44,498		E52	44,498	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,923						1,923		E61	1,923	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	40,367						40,367		E61	40,367	127
128	Purchase of land and equipment	6,900						6,900		G61	6,900	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	5,254						5,254		E61	5,254	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	9,681						9,681		E61	9,681	135
136	Other culture and recreation	1,326						1,326		E61	1,326	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	109,949	0	0	0	0	0	109,949			109,949	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	5,040	5,242					10,282		E89	10,282	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,040	5,242	0	0	0	0	10,282			10,282	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,426						6,426		E29	6,426	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	61,439						61,439		E23	61,439	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,535						2,535		E25	2,535	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,395						1,395		E31	1,395	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	17,966						17,966		E89	17,966	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	89,761	0	0	0	0	0	89,761			89,761	176
177	Section G — DEBT SERVICE				280,961			280,961			280,961	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	280,961	0	0	280,961			280,961	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	right-of-way, paving, & building projects	8,002				20,206		28,208			28,208	184
185	storm management	5,971						5,971			5,971	185
186	walkway/trail project	59,010						59,010			59,010	186
187	Subtotal Regular Capital Projects	72,983	0	0	0	20,206	0	93,189			93,189	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	72,983	0	0	0	20,206	0	93,189			93,189	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	607,012	134,604	0	280,961	20,206	0	1,042,783			1,042,783	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								106,054	E91	106,054	198
199	Purchase of land and equipment							3,870	G91		3,870	199
200	Construction							268,502	F91		268,502	200
201	Sewer and sewage disposal — Current operation							20,213	E80		20,213	201
202	Purchase of land and equipment							49,738	G80		49,738	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF EPWORTH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								2,375	E89	2,375	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								30,965		30,965	242
243	Enterprise Capital Projects								29,464		29,464	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								511,181		511,181	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	607,012	134,604	0	280,961	20,206	0	1,042,783	511,181		1,553,964	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out			70,067				70,067			70,067	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	70,067	0	0	0	70,067	0		70,067	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	607,012	134,604	70,067	280,961	20,206	0	1,112,850	511,181		1,624,031	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		511,290		45,841	20,804		577,935			577,935	264
265	Committed							0			0	265
266	Assigned	265,817						265,817			265,817	266
267	Unassigned	240,886						240,886			240,886	267
268	Total Governmental	506,703	511,290	0	45,841	20,804	0	1,084,638			1,084,638	268
269	Proprietary								439,580		439,580	269
270	Total ending fund balance June 30, 2013	506,703	511,290	0	45,841	20,804	0	1,084,638	439,580		1,524,218	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,113,715	645,894	70,067	326,802	41,010	0	2,197,488	950,761		3,148,249	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF EPWORTH				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>								
Purpose		Amount paid to other local governments		Purpose				
Correction.....		M05 \$		Highways.....L44 \$				
Health.....		M32		All other.....L89 \$				
Highways.....		M44						
Transit subsidies.....		M94						
Libraries.....		M52 44,498						
Police protection.....		M62						
Sewerage.....		M80						
Sanitation.....		M81						
All other.....		M89 \$ \$						
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
				Amount - Omit cents				
Total salaries and wages paid.....				200 \$	210,610			
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013			Interest paid this year	
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)		Other (g)
1. Water utility	19U \$ 425,532	29U \$ 8,648	39U \$ 17,000	49U \$	49U \$	49U \$ 417,000	49U \$	I91 \$ 12,880
2. Sewer utility	19U 258,367	29U 107,500	39U	49U	49U	49U 365,867	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Public Safety	19U 705,000	29U	39U 50,000	49U 655,000	49U	49U	49U	I89 28,013
11. Street Improv	19U 710,000	29U	39U 115,000	49U 595,000	49U	49U	49U	I89 16,725
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,098,899	116,148	182,000	1,250,000	0	782,867	0	57,618
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2012				61V \$	236,020			
Outstanding as of JUNE 30, 2013				64V \$	166,672			
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents				
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY								
Actual valuation -- January 1, 2011				\$	87,122,409	x .05 = \$	4,356,120	
Part VII		CASH AND INVESTMENT ASSETS AS OF		JUNE 30, 2013				
Type of asset		Amount - Omit cents						
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61				
		\$	\$ 20,804		1,503,414	1,524,218		
REMARKS							V98	